

# Forms 1042-S, 1099 and W-2 Designation/Distribution

## Form W-2 Designation/Distribution

### Form W-2 Parts Description

#### Employer's Copies

<b>Copy A</b>	For Employer to file with Social Security Administration
<b>Copy 1</b>	For Employer to file with State, City and/or Local Tax Department
<b>Copy D</b>	For Employer to keep for their files/records

#### Employee's Copies

<b>Copy B</b>	For Employee to file with their Federal Tax Return
<b>Copy 2</b>	For Employee to file with their State/City and/or Local Tax Department
<b>Copy C</b>	For Employee to keep for their files/records

## Form 1099 Designation/Distribution

### Forms 1099 and 1098 Parts Description

#### 1099-B Proceeds From Broker and Barter Exchange Transactions

<b>Copy A</b>	For Payer to file with IRS
<b>Copy B</b>	For Recipient to keep for their files/records
<b>Copy C/ State</b>	Copy C for Payer or State Copy

#### 1099-C Cancellation of Debt

<b>Copy A</b>	For Creditor to file with IRS
<b>Copy B</b>	For Debtor to keep for their files/records
<b>Copy C/ State</b>	Copy C for Creditor

#### 1099-DIV Dividends and Distributions

<b>Copy A</b>	For Payer to file with IRS
<b>Copy B</b>	For Recipient to keep for their files/records
<b>Copy C/ State</b>	Copy C for Payer or State Copy

#### 1099-INT Interest Income

<b>Copy A</b>	For Payer to file with IRS
<b>Copy B</b>	For Recipient to keep for their files/records
<b>Copy C/ State</b>	Copy C for Payer or State Copy

#### 1099-MISC Miscellaneous Income

<b>Copy A</b>	For Payer to file with IRS
<b>Copy B</b>	For Recipient to keep for their files/records
<b>Copy C/ State/2</b>	Copy C For Payer or State Copy or Copy 2

#### 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

<b>Copy A</b>	For Payer to file with IRS
<b>Copy B</b>	For Recipient to file with their Federal Tax Return
<b>Copy C/ State</b>	For Recipient's Records and/or State, City or Local Tax Department
<b>Copy D</b>	Copy D for Payer and/or State, City or Local Tax Department

#### 1099-S Proceeds From Real Estate Transactions

<b>Copy A</b>	For Filer to file with IRS
<b>Copy B</b>	For Transfer or to keep for their files/records
<b>Copy C/ State</b>	Copy C for Filer or State Copy

#### 1098 Mortgage Interest Statement

<b>Copy A</b>	For Recipient/Lender to file with IRS
<b>Copy B</b>	For Payer/Borrower to keep for their files/records
<b>Copy C/ State</b>	Copy C for Recipient/Lender or State Copy

#### 1098-T Tuition Statement

<b>Copy A</b>	For Filer to file with IRS
<b>Copy B</b>	For Student to keep for their files/records
<b>Copy C/ State</b>	Copy C for Filer or State Copy

## Form 1042-S Designation/Distribution

### Form 1042-S Parts Description

#### 1042-S Foreign Person's U.S. Source Income Subject to Withholding

<b>Copy A</b>	For Payer to file with IRS	<b>Copy D</b>	For Recipient to file with State Tax Department
<b>Copy B</b>	For Recipient to keep for their files/records	<b>Copy E</b>	For Payer/Withholding Agent's files/records
<b>Copy C</b>	For Recipient to file with Federal Tax Return		